

Memorandum

AEC Agenda Item III.
May 9, 2011

To : AEC Members

Date : May 5, 2011

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From : Jenny Sheldon, Coordinator
Licensing Division

Subject : Update on Contact with the Board of Governors of the California Community Colleges
Regarding Documentation of Upper Division Courses

As part of its ongoing discussions for defining the 20 units of accounting study, the Accounting Education Committee (AEC) has decided to require students to complete all of the units for this requirement at an upper division level or higher. One of the factors that led to this decision was information provided by the community college members on the AEC indicating that California's community colleges do offer courses at an upper division level.

As has been noted at previous meetings, although community colleges may offer courses at an upper division level, the transcripts provided to students do not indicate the level the course was completed. This appears to occur because four-year institutions do not give upper division credit to transferring students, instead requiring students complete upper division courses at their institutions.

To get further clarification on this issue, the AEC directed staff to contact the Board of Governors of the California Community Colleges regarding documentation of upper division courses on college transcripts. Please find attached a letter sent to the Board of Governors on April 28, 2011 by the California Board of Accountancy's Licensing Chief Deanne Pearce.

Once staff receives any information, it will provide it to members.

Attachment



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April 28, 2011

Attachment #1

Scott Himmelstein, President
Board of Governors of the
California Community Colleges
1102 Q Street, 4th Floor
Sacramento, CA 95811

Dear Mr. Himmelstein:

As you are aware, Senate Bill 819 (Chapter 308, Statutes of 2009) significantly changed the education requirements for obtaining a Certified Public Accountant (CPA) license effective January 1, 2014. The bill also created two committees under the jurisdiction of the California Board of Accountancy (CBA) for the purpose of defining the new education requirements.

The Ethics Curriculum Committee (ECC), to which the Board of Governors made two appointments – Gary Pieroni, Department Chair and Professor of Accounting at Diablo Valley College and Mr. Jon Mikkelsen, Business Instructor at Monterrey Peninsula College – is charged with developing ethics study guidelines for 10 semester units of ethics education. The Accounting Education Committee (AEC), charged with developing guidelines for an additional 20 semester units of accounting study, also has two members representing California community colleges – Professor Gary Pieroni and Dr. Sara Seyedin, Accounting Department Chair and Professor of Accounting and Business at Foothill College.

The purpose of this letter is to obtain clarification on a key point presently under consideration by the AEC. The AEC is considering recommending that the CBA require all 20 semester units of accounting study be completed at the upper division level or higher. In performing a cursory review of community college transcripts and course catalogs staff noted that no distinction is made between upper and lower division courses though both Professor Pieroni and Dr. Seyedin have stated that upper division courses are offered by most community colleges.

California's community colleges play an important role in providing accessible and affordable education to help students obtain the education required for CPA licensure. It is unclear how students are able to identify which courses are offered at the upper division level. Additionally, when assessing applicants' educational qualifications, the CBA relies solely on certified transcripts from the colleges and universities. Therefore, if the recommendation to require the additional 20 semester units of accounting study be completed at the upper division level becomes law, it may become very important for

Mr. Scott Himmelstein

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community college students that upper division courses be clearly identified on their transcript.

It is the intention of the CBA to ensure that obtaining the education necessary for entry into the profession is as accessible as possible, which includes ensuring applicants are able to complete at least a portion of the additional 20 semester units of accounting study at a community college. To this end the AEC respectfully requests any information you are able to provide regarding the ability of community colleges to implement a process to identify upper division courses on the college transcript and course catalog.

The next AEC meeting will be held at the CBA office in Sacramento on Monday, May 9, 2011. I realize the meeting date is less than two weeks away; however, any information you could provide would be very much appreciated. Please feel free to contact me by telephone at (916) 561-1740 or by e-mail at dpearce@cba.ca.gov.

Sincerely,

A handwritten signature in cursive script that reads "Deanne Pearce".

Deanne Pearce, Chief
Licensing Division

c: Dr. Jack Scott, Chancellor